

Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

1	Federal income (loss) reconciliation from federal form 1120S, Schedule K, line 18	• 1	9999999999999999.
2	Contributions from federal form 1120S, Schedule K, line 12a	• 2	9999999999999999.
3	Foreign taxes from federal form 1120S, Schedule K, line 14l	• 3	9999999999999999.
4	Recapture of Section 179 deduction from all federal Schedule K-1s, line 17d, code L	• 4	9999999999999999.
5	Total income (loss) - add lines 1 through 4	• 5	9999999999999999.
6	Total portfolio income (see instructions)	• 6	9999999999999999.
7	Utah net nonbusiness income from TC-20, Schedule H, line 14	• 7	9999999999999999.
8	Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 8	9999999999999999.
9	Total nonbusiness income - add lines 6 through 8	9	9999999999999999.
10	Apportionable income (loss) - subtract line 9 from line 5	• 10	9999999999999999.
11	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	11	9.999999
12	Utah apportioned business income (loss) - multiply line 10 by line 11	• 12	9999999999999999.
13	Total Utah income (loss) allocated to pass-through entity taxpayers - add line 7 and line 12	• 13	9999999999999999.
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14	Total pass-through withholding tax - enter the total amount from Schedule N, column I Note: This amount must be paid by the due date of the return, without extensions	• 14	9999999999999999.
15	Utah tax on built-in gains and other gains	• 15	9999999999999999.
16	Utah use tax	• 16	9999999999999999.
17	Total tax - add lines 14 through 16 Enter here and on TC-20S, line 5	• 17	9999999999999999.
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18	Prepayments from Schedule E, line 4 (do not include any pass-through withholding tax - see instr.)	• 18	9999999999999999.
19	Amended return only (see instructions)	• 19	9999999999999999.
20	Total payments - add line 18 and line 19 Enter here and on TC-20S, line 6	• 20	9999999999999999.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers		TC-20S, Sch. A	
2022	2023	EIN	99-9999999
1	Federal income (loss) reconciliation from federal form 1120S, Schedule K, line 18	• 1	9999999999999999
2	Contributions from federal form 1120S, Schedule K, line 12a	• 2	9999999999999999
3	Foreign taxes from federal form 1120S, Schedule K, line 14i	• 3	9999999999999999
4	Recapture of Section 179 deduction from all federal Schedule K-1s, line 17d, code L	• 4	9999999999999999
5	Total income (loss) - add lines 1 through 4	• 5	9999999999999999
6	Total portfolio income (see instructions)	• 6	9999999999999999
7	Utah net nonbusiness income from TC-20, Schedule H, line 14	• 7	9999999999999999
8	Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 8	9999999999999999
9	Total nonbusiness income - add lines 6 through 8	9	9999999999999999
10	Apportionable income (loss) - subtract line 9 from line 5	• 10	9999999999999999
11	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	1 1	9.99999999
12	Utah apportioned business income (loss) - multiply line 10 by line 11	• 12	9999999999999999
13	Total Utah income (loss) allocated to pass-through entity taxpayers - add line 7 and line 12	• 13	9999999999999999
14	Total pass-through withholding tax - enter the total amount from Schedule N, column I	• 14	9999999999999999
Note: This amount must be paid by the due date of the return, without extensions			
15	Utah tax on built-in gains and other gains	• 15	9999999999999999
16	Utah use tax	• 16	9999999999999999
17	Total tax - add lines 14 through 16	• 17	9999999999999999
Enter here and on TC-20S, line 5			
18	Prepayments from Schedule E, line 4 (do not include any pass-through withholding tax - see instr.)	• 18	9999999999999999
19	Amended return only (see instructions)	• 19	9999999999999999
20	Total payments - add line 18 and line 19	• 20	9999999999999999
Enter here and on TC-20S, line 6			